



# NASA Financial Management Manual

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## FMM 9090 REIMBURSABLE AGREEMENTS

### **9091-1 PURPOSE, POLICIES, AND RESPONSIBILITIES**

- a. **PURPOSE.** This chapter establishes financial management policies for (1) entering into reimbursable agreements; (2) estimating reimbursable cost; (3) using reimbursable funds and Reimbursable Agreement Numbers (RANs); (4) accounting for costs; (5) billing and collecting; and (6) reconciling financial records.

This chapter is applicable to all agreements for reimbursable activity performed by NASA Centers and their components. See also FMM 9080, User Charges and Rental Charges, which covers wind tunnels and leases.

b. **POLICIES**

(1) **Full Cost Recovery**

NASA will charge full cost in accordance with the User Charge Act and OMB Circular A-25 for non-Federal sales and the Economy Act for Federal sales in accordance with FMM 9091-5.

(2) **Initiation of Reimbursable Work**

NASA will not initiate work or services nor incur reimbursable obligations without a reimbursable order or agreement, a Reimbursable Agreement Number (RAN), and reimbursable funds. The amount of reimbursable funds available for commitment and/or obligation is the least of (1) reimbursable allotment (Form 504), (2) reimbursable resources authority (Form 506A-R), and (3) reimbursable budgetary resources (see FMM 9091-3g).

c. **RESPONSIBILITIES**

(1) **Center Project Office**

- (a) Prepares reimbursable agreements and Estimated Price Reports (EPRs), obtains concurrences, Reimbursable Agreement Numbers (RANs) and appropriate signatures.
- (b) Performs, monitors and reviews agreements.
- (c) Recommends approval, termination, etc. to Center Director

(2) **Center Chief Financial Officer (CCFO)**

- (a) Reviews and concurs in Center reimbursable agreements and EPRs. Ensures that all necessary elements are included (see FMM 9091-4).



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- (b) Assigns agreements to the Center RAN or requests a Headquarters RAN in accordance with FMM 9110.
- (c) Maintains numerical control over each agreement assigned to the Center RAN.
- (d) Prevents over obligation of reimbursable funds.
- (e) Establishes and maintains financial records for RANs and makes reports as required.
- (f) Issues written exceptions to full cost and faxes copies to the Director, Financial Management Division, (Code BF), by the next working day. Requests waivers of advance deposit requirements from the Director, Financial Management Division.

## **(3) Headquarters Program Office**

- (a) Prepares Headquarters-negotiated reimbursable agreements, and ensures that appropriate EPRs, RANs, appropriate concurrences, and signatures are obtained.
- (b) Monitors and reviews reimbursable agreements.
- (c) Recommends approval or termination of Headquarters-negotiated reimbursable agreements to the Associate Administrator.
- (d) Issues reimbursable resources authority
- (e) (NF 506A-R) to Centers consistent with NF 506-R obtained from Code BT.
- (f) Reviews Center-negotiated reimbursable agreements, as authorized (see FMM 9091-2).

## **(4) Director, Financial Management Division (Code BF)**

- (a) Reviews and concurs in Headquarters-negotiated reimbursable agreements and EPRs.
- (b) Assigns Headquarters RANs.
- (c) Maintains financial records and related reports.
- (d) Develops, issues, and interprets financial management policies.
- (e) Issues written exceptions to full cost for Headquarters-negotiated agreements, and approves waivers of advance deposit requirements.
- (f) Reviews written exceptions to full cost received from CCFOs, and approves waivers of advance deposit requirements.



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## (5) The Headquarters Budget Operations Office (Code BT)

- (a) Requests and receives apportionments from Office of Management and Budget.
- (b) Reviews supporting documentation and issues reimbursable allotments (NF 504) and reimbursable resources authority (NF 506-R).
- (c) Develops, issues, and interprets budget execution policies.

## **9091-2 AUTHORITY**

For the purposes of this chapter, the following authorities are applicable:

### **a. LAW**

- (1) **31 USC 1535, (Economy Act of 1932).** This is an authority available to Federal agencies for requesting and performing interagency reimbursable work. Under this Act, NASA's obligation authority expires when the customer agency's authority expires.
- (2) **42 USC 2473(c) (5) and (6), (National Aeronautics and Space Act).** This is authority for NASA to provide services, equipment, information and/or facilities on a reimbursable basis. This authority allows NASA to enter into a variety of reimbursable agreements.
- (3) **49 USC 2601, (Commercial Space Launch Act, P.L. 98-575.)** This Act governs the sale, by NASA, of launch property for fair market value and the sale of launch services for direct cost. This provides a legal exception to NASA's full cost policy.
- (4) **Chief Financial Officers Act of 1990, P.L. 101-576.** This Act requires a biennial review of the costs of services versus the charges imposed.
- (5) **41 USC 23, Project Order Law.** This is an authority uniquely available to the Department of Defense (DoD). Under past DoD interpretations of this law, obligations made by DoD with other agencies did not have to be cancelled when DoD authority expired. However, a May 5, 1993, GAO decision disputes this interpretation. Clarification from DoD is required for new orders accepted under this authority to avoid cancellation of obligations.
- (6) **31 USC 3302, Deposit of Monies.** This requires all monies to be deposited to Treasury unless otherwise provided by law.
- (7) **31 USC 9701, User Charges.** Under this authority agencies are required to charge full cost or fair market value on sales of any service or thing of value to the public.
- (8) **Land Remote Sensing Policy Act of 1992, P.L. 102-555.** This prohibits charging depreciation and general and administrative cost for Landsat data.



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- (9) **15 USC 5807, Use of Government Facilities.** This is an authority for NASA to use its space-related facilities on a reimbursable basis to support commercial space activities, and to charge direct cost only.

## b. EXECUTIVE ORDERS AND REGULATIONS

- (1) Presidential Directive on National Space Policy, 1988.
- (2) OMB Circular A-25, User Charges.
- (3) OMB Circular A-34, Budget Execution.
- (4) Presidential Directive on Commercial Space Policy, 1991.
- (5) Presidential Directive on National Space Policy, 1994.

## c. NASA REGULATIONS

- (1) NASA Management Instruction (NMI) 1050.1E, Interagency Agreements Delegation of Authority and Procedural Requirements.
- (2) NMI 1050.3\_, Delegation of Authority - To Take Actions Related to Certain Agreements with Colleges and Universities.
- (3) NMI 1050.9\_, Delegation of Authority - To Take Actions Related to Certain Reimbursable and Non-Reimbursable Space Act Agreements.
- (4) NHB 1101.3\_, The NASA Organization.
- (5) NMI 5109.13\_, Recoupment Policy for the Use of NASA Technology.
- (6) NMI 7000.3\_, Allocation and Control of Agency Resources.
- (7) NMI 8410.2\_, Use and Reimbursable Policy for Non-NASA U.S. Government Users of Tracking and Data Relay Satellite System (TDRSS).
- (8) NMI 8410.3\_, TDRSS - Use and Reimbursement Policy for Non-U.S. Government Users.
- (9) NMI 8610.F, Astronaut Appearances.
- (10) NMI 6000.3\_, Use of Air Fields.
- (11) NMI 8610.8\_, General Provisions Regarding Space Shuttle Flights of Cargo-Bay Payloads for Non-U.S. Government Reimbursable Customers.
- (12) NMI 8610.15\_, Space Transportation System - Use of Small Self-Contained Payloads.
- (13) NMI 9610.16\_, Delegation of Authority - To Take Certain Actions Related to Launch and Associated Services Agreements and Other Transactions.
- (14) NMI 8610.25, Educational Institution Payloads.
- (15) NMI 9050.3\_, Administrative Control of Appropriations and Funds.



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- (16)NMI 9080.1\_, Review, Approval, and Imposition of User Charges.
- (17)NMI 9710.1\_, Delegation of Authority - To Authorize or Approve Travel on Official Business or Related Matters.
- (18)NASA Handbook, Financial Management Manual.

## **9091-3 DEFINITIONS**

For the purpose of this chapter, the following definitions are applicable:

- a. **REIMBURSABLE AGREEMENT.** A binding order or agreement with a customer for NASA to sell or rent materials, equipment or services. A single agreement may include one or more orders.
- b. **FULL COST.** All cost unique to a project or Reimbursable Agreement Number (RAN), all traceable common cost, and all general and administrative cost that can be reasonably charged to a reimbursable agreement (see FMM 9091-5).
- c. **DIRECT COST.** All cost unique to a project or RAN.
- d. **INDIRECT COST.** All common cost that can be traced to a project or RAN (program support) and all general and administrative cost that must be allocated to a project or RAN (center support).
- e. **ESTIMATED PRICE REPORT (EPR).** Form used by Project Offices to document estimated agreement or order cost.
- f. **REIMBURSABLE AGREEMENT NUMBER (RAN).** Unique numbers assigned either by NASA Headquarters, Code BF, or by Centers which serve as reimbursable agreement control numbers.
- g. **REIMBURSABLE BUDGETARY RESOURCES.** Include (a) the amount of a valid obligation for a reimbursable order on the ordering account for a Federal agency customer, (b) the amount of cash advanced to NASA by a non-Federal customer accompanying a reimbursable order, or (c) as provided by law and approved by the CFO, the amount of a reimbursable order from a non-Federal customer which is not accompanied by an advance.

## **9091-4 REIMBURSABLE AGREEMENTS**

- a. **BASIC ELEMENTS.** Reimbursable agreements must be signed by representatives of both NASA and the customer. They must be concurred in by either the CCFO or the Director, Financial Management Division. They should contain the following elements:
  - (1) Citation of legal authority both for performing reimbursable work and for crediting reimbursements to NASA appropriations (see FMM 9091-2).
  - (2) Description of the work or services to be performed.



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- (3) Initiation and completion dates.
  - (4) Estimated cost of the work or services, with contingency provisions necessary to protect the U.S. Government.
  - (5) Identification of the NASA billing organization and the customer payment office, phone number, address, and any other identifying number, i.e., order number, date of MOU.
  - (6) For Federal agency customers, the agency's appropriation symbol and expiration date.
  - (7) For customers other than Federal agencies, advance payment provisions, except as discussed in FMM 9091-4d.
- b. **ESTIMATED PRICE REPORTS (EPRs).** All proposed agreements forwarded to the CCFO or Headquarters, Code BF, for concurrence will be accompanied by an EPR showing full cost. Agreements involving more than one project office should be supported by appropriate data for each project office. All recommended exceptions from full cost will be concurred in by the CCFO or the Director, Financial Management Division. All Center EPRs approved with exceptions from full cost will be faxed by the next day to the Director, Financial Management Division. See FMM Appendix 9091-5C for EPR format.
- c. **REIMBURSABLE AGREEMENT NUMBERS (RANs)**
- (1) All reimbursable agreements require either a Headquarters or a Center RAN. Detailed instructions for obtaining Headquarters RANs are in FMM 9110.
  - (2) Headquarters, Code BF, issues Headquarters RANs. An EPR and the signature page of the agreement or order will be attached to all Headquarters RAN requests to be retained in RAN files. Each Center is issued a Center RAN Number which correlates to the Agency Center Number (ACN). A RAN must be displayed on all reimbursable and related agreements, (see FMM 9111-3).
- d. **ADVANCE PAYMENTS**
- (1) **Non-Federal Customers.** Non-Federal customers will be billed and pay in advance except where otherwise authorized by law and approved by the Director, Financial Management Division. Agreements may provide for a single payment or progress payments. The Center will deposit advance payments on Center-negotiated agreements to Advances, Center-negotiated Agreements, Deposit Account 80X6559. When earned, these advances will be credited to NASA appropriations or other accounts. Headquarters will deposit advances for Headquarters-negotiated agreements in Headquarters deposit accounts, 80X6560 or 80X6555.
  - (2) **Federal Customers.** Federal customers are not required to be billed in advance for work or services to be performed.



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- e. **INITIATION OF REIMBURSABLE WORK.** Reimbursable work will not be initiated until (a) an agreement has been signed by both NASA and the customer, (b) a RAN has been assigned, (c) adequate reimbursable allotment (Form 504) and reimbursable resources authority (Form 506A-R authority) have been received from Headquarters, and (d) reimbursable budgetary resources are available. Reimbursable budgetary resources are comprised of a) a valid obligation in the accounts of a Federal customer, b) an order from a non-Federal customer accompanied by an advance, or c) an order from a non-Federal customer unaccompanied by an advance where a waiver has been received from the Director, Financial Management Division.

## 9091-5 **COST PRINCIPLES**

All new customer orders, including those under amended reimbursable customer agreements will recover full cost, except for written, legally permissible exceptions made by the CCFO or the Director, Financial Management Division. Such exceptions will be documented on EPRs and faxed the next business day to the Director, Financial Management Division. Full costs will be charged to the extent they can be reasonably determined, whether from the accounting system or through cost finding. Cost finding includes any reasonable technique for identifying costs that are not directly available in the NASA cost accounting system. Where cost accounting for individual RANs is not practical, a fixed price based on best estimates may be charged. The following types of cost should be charged.

- a. **DIRECT COSTS.** These include the following:

(1) **Direct Civil Service Labor.**

- (a) Costs (regular and overtime) are based upon direct program and program support (including engineering and technical base) labor charges.
- (b) A fringe benefit rate will be applied to direct Civil Service labor on Commercial Space Launch Act agreements only. This rate is issued annually by Headquarters Financial Management Division, Code BF (see FMM Appendix 9091-5A). This appendix will be updated annually by September 1. New rates will take effect for the following fiscal year. The fringe benefit charge will be separately identified on the EPRs and on the final cost reports for Commercial Space Launch Act agreements. Fringe benefits are recovered through the application of the Center overhead rate for all other agreements not covered under the Commercial Space Launch Act.

- (2) **Civil Service Travel.** Costs will consist of direct program and program support (including engineering and technical base charges).

- (3) **Direct Material.** Includes materials, inventory, and expensed equipment costs.





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- (4) **Contractual Charges.** These include transportation, packing, storage, printing and reproduction, communications, repair and maintenance costs, etc. All contract cost that is unique to a reimbursable order.
- (5) **Federal Telecommunications System Costs (FTS).** All FTS costs incurred by NASA tenants or through similar arrangements under reimbursable agreements will be charged. Amounts collected by Centers will be forwarded to the Headquarters Accounting Division, Code CF, within 15 days of the end of each quarter. These amounts will offset Agencywide FTS bills. Centers will provide estimated FTS reimbursement information to Headquarters Communications and Data Systems Division, Code OS, and the Headquarters Budget Office, Code CB in response to the annual budget call.

## b. INDIRECT COSTS

These costs include Program or Center support in the functional management system (see FMM 9321-2) that are charged to Federal and non-Federal customers.

- (1) **Program support** is a common cost that is traceable to projects or RANs. Elements of program support are included in direct cost at rates determined by each Center. Center support includes all general and administrative activities which are required to operate and maintain an Center regardless of the programs and projects carried at the Center. Elements of center support are included in the Center overhead computation.
- (2) **Center overhead** is a general and administrative cost that is applied to direct Civil Service labor at rates calculated annually (based on budgeted forecast) by each Center and approved by Headquarters, Code BF, using FMM Appendix 9091-5B. Center overhead will be charged to all Federal and non-Federal agreements except for Commercial Space Launch Act agreements, and Travel Only agreements, unless otherwise provided for by law. Centers will submit overhead proposals to Code BF by August 15 for approval. It should be recorded on
- (3) a pro-rated basis to FS-41, 42, and 43 reimbursable activity based on the formula for calculating Center overhead. The corresponding offset to direct activity should also be recorded to FS-41, 42, and 43 in the same manner.
- (4) **An Administrative Fee** of 15% will be charged to all arrangements solely for travel and related matters. These arrangements will be processed in accordance with NMI 9710.1 and FMM 9741-18, which will provide for a legitimate exception to full cost. The fee shall be based on the estimate and not adjusted for actual costs. It should be recorded as Fund Source (FS) 41 or FS-43 reimbursable activity with a corresponding offset recorded as FS-41 or FS-43 direct activity. An EPR will be maintained at the Center for each approved arrangement so that a summary of all Travel Only exceptions to full costs can be submitted to the Director, Financial Management Division annually.



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- (5) **Headquarters overhead** will be charged at a 10% rate to all Federal and non-Federal agreements except for Commercial Space Launch Act agreements, and Travel Only agreements, unless otherwise provided for by law, see FMM Appendix 9091-5B.
- (6) **Contract administration** is applicable to all Federal and non-Federal agreements except for Travel Only agreements. Contract administration will be charged using FMM Appendix 9091-5B.
- (7) Headquarters, Code CF, will retain funding authority for Headquarters overhead and contract administration. Centers may not incur obligations against Headquarters overhead or contract administration and must forward collections every 30 days, by Online Payment and Collection (OPAC) to Headquarters, Code CF.
- (8) **Depreciation.** Centers will charge all non-Federal customers depreciation except for Landsat data agreements. Such charges may be calculated based on the specific plant and equipment used on the RAN or as an Center rate applied as overhead. All collections of depreciation charges will be deposited to the miscellaneous receipts account (803220, General Fund Proprietary Receipts), in Treasury.

## **9091-6 BILLING**

- a. **ADVANCES.** Customer advances will be billed, collected and deposited as discussed below and in FMM 9091-4d.
- b. **BILLING AND COLLECTION**
  - (1) **General.** Centers will bill deposit accounts and direct customers for cost incurred. Billings should be made every 30 days and may use OPAC, Voucher for Transfers Between Appropriations and/or Funds (SF 1080), Voucher and Schedule of Withdrawals and Credits (SF 1081) and Bill for Collection (SF 1114). Each billing will show the RAN and provide other required information. Collections will be immediately deposited to NASA appropriations or Treasury Miscellaneous receipts (803220, General Fund Proprietary Receipts). Appropriate accounting entries from FMM 9200 will be used.
  - (2) **Headquarters Deposit Account Customers.** Centers should bill Headquarters Code BF every 30 days using SF 1081 vouchers and support forms as specified by Code BF. Headquarters will pay SF 1081's, crediting as appropriate NASA appropriations and Treasury miscellaneous receipts, retaining funds for contract administration and Headquarters overhead.



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- (3) **Center Customers Paying in Advance.** Centers should bill the Center deposit account 80X6559 every 30 days. Centers will credit NASA appropriations or Treasury Miscellaneous Receipts. They will forward amounts identified as Headquarters overhead and contract administration via OPAC quarterly. These amounts will be clearly identified on the OPAC. Amounts forwarded via OPAC will identify the UPNs. Headquarters will process each OPAC transaction to ensure credit as appropriate to NASA appropriations.
- (4) **Center Customers Paying as Cost is Incurred.** Centers should bill at least every 30 days, upon completion of the work, or as specified in the agreement. Each billing will identify the specific agreement and be forwarded to the customer agency in accordance with the instructions contained in the agreement. Amounts due Headquarters will be handled as indicated in b.(3).

## c. FINAL COST REPORT/STATEMENT/RECONCILIATION

- (1) **Final Cost Report - Billing (Headquarters-Negotiated Agreements).**

Centers will submit a final cost report to Headquarters, Code BF, using forms that are also provided by Code BF. Such final cost reports will reflect all costs incurred in performing the reimbursable service. Before submitting a final cost report package, a reconciliation will be performed between the cost reported in (1) the Center accounting system, (2) Reimbursable Obligation and Cost Reporting System (ROCRS), and (3) billings. Final cost reports should be submitted within 10 months of completion of the agreement.

After reviewing data submitted by the Center, Headquarters, Code BF, should send the final statement to the customer within one year of completion of the agreement.
- (2) **Final Cost Billing - (Center-Negotiated Agreements).** Centers should reconcile their financial and other records and send a final statement to all non-Federal customers within one year of completion of agreement.



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## 9091-5A FRINGE BENEFITS CALCULATIONS

(Dollars In Thousands)

	<u>DIRECT</u>	<u>REIMBURSABLE</u>	<u>TOTAL</u>
(7/1-9/30/94) *			
FS-1**	412,665	2,983	415,648
FRINGE BENEFITS & LEAVE***	113,878	812	114,690

(10/1/94-6/30/95) *			
FS-1, 41**	1,213,235	9,065	1,222,300
FRINGE BENEFITS & LEAVE	362,752	2,043	364,795

\*\*\*\*\*  
\*\*\*

### Period Used For Calculation

(7/1/94-6/30/95)			
FS-1, 41	1,625,900	12,048	1,637,948
FRINGE BENEFITS & LEAVE	476,630	2,855	479,485

\*\*\*\*\*  
\*\*\*

$$\text{RATE} = \frac{\text{TOTAL FRINGE BENEFITS AND LEAVE}}{\text{FS-1 (-) FRINGE BENEFITS AND LEAVE}}$$

$$\begin{aligned} \text{FY 95 RATE} &= \frac{479,485}{1,637,948 (-) 479,485} = \frac{479,485}{1,158,463} \\ &= 41.39\% \end{aligned}$$

- \* The fringe benefit rate will be calculated based upon the 12-month period from July 1 thru June 30 of the previous year.
- \*\* Includes all UPNs except 037 & 038.
- \*\*\* Includes only UPNs 037 & 038.

SOURCE DOCUMENT: NASA FACS 302 REPORT



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## 9151-5B COMPUTATION OF OVERHEAD RATES

- a. **CENTER OVERHEAD RATE.** Charge to all Federal and non-Federal agreements except for Commercial Space Launch Act agreements and Travel Only Agreements, unless otherwise provided for by law. The following cost elements will be used.

(1) **Center Support Costs.** Include Civil Service labor (FS 41) and travel cost (FS 42) for UPNs < 100, plus ROS costs (FS 43). Exclude any center support that is assigned to a unique project or RAN - these will be treated as direct program charges.

(2) **Unique Project and RAN Costs.** Include Civil Service labor (FS 41) costs with UPNs > 099. Include any center support which is charged to a unique RAN - these will be treated as direct program charges.

Formula for Center Overhead Rate (Rounded to nearest whole percentage):

$$\frac{\text{Item 1}}{\text{Item 2}}$$

Calculate charges as follows:

FS 41 costs	Direct and Program support Labor costs and center support labor (total FS 41 charges to all UPNs) charged under a unique RAN
<u>X (rate)</u>	Center Overhead rate (see above)
(amount)	Center Overhead charge

Center overhead should be separately identified on the EPRs, billings, and final cost reports.

- b. **COST POOLS.** If the Center uses other cost pooling techniques to distribute overhead type charges to RANs, the charges will be excluded from the overhead rate, and documented by memorandum to the Chief Financial Officer.
- c. **HEADQUARTERS OVERHEAD RATE.** The Headquarters overhead rate will be charged to Federal and non-Federal agreements except for Commercial Space Launch Act agreements, and Travel Only agreements, unless otherwise provided for by law. The Headquarters overhead rate will be 10%. Calculate charges as follows:

Center Overhead Charge
+All FS 41 costs charged under a unique RAN
+All FS 42 costs charged under a unique RAN
Subtotal
<u>XHeadquarters Overhead rate (10%)</u>
Total Headquarters Overhead charge



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- d. **CONTRACT ADMINISTRATION.** Contract Administration is charged to all Federal and non-Federal agreements which have FS 4, 14, 29, FS 34, FS 48, or 50 costs. The CAS charge is based upon a **non refundable**, sliding scale fixed amount on agreement values or orders up to \$1 million. Orders of \$1 million and over will charge CAS to FS 4, 14, 29, 34, 48, and 50 at the .0052 rate, but the minimum charge will be \$4,000. Agreement value is defined as the basic agreement value plus any change thereto.

The recoupment of CAS charges will be based upon the following scale:

## Agreement Value Charge

Less than \$10K	\$ 50 *
\$10K - Less than \$25K	100 *
25K - Less than 100K	500 *
100K - Less than 250K	1,000 *
250K - Less than 500K	2,100 *
500K - Less than 1M	4,000 *
1M and Over	.0052**

\*\* Rate multiplied by the FS 4, 14, 29, 34, 48, and 50 costs or \$4,000 whichever is greater. This is a non-refundable charge of \$4,000 or an actual cost of .0052 multiplied by the actual FS 4, 14, 29, 34, 48 and 50 costs; whichever is greater

\* This is a non-refundable amount based on the total agreement value. It will be charged to the customer up front at the beginning of an agreement. If at any point in the agreement the total agreement value is increased, the CAS charge will be recalculated and the customer charged accordingly. If the agreement value should exceed \$1M, the Center would change to the method applicable for agreements over \$1 million (see below)



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## **9051-5C ESTIMATED PRICE REPORT**

### **ESTIMATED PRICE REPORT**

**Customer:** \_\_\_\_\_

**Customer Order Number:** \_\_\_\_\_

**Reimbursable Agreement Number:** \_\_\_\_\_

#### **Direct Cost**

List Appropriations, Fund Sources (FS), and UPNs as required.\*

<u>APPROPRIATION #</u>	<u>FS#</u>	<u>UPN#</u>	<u>(\$ in K)</u>
------------------------	------------	-------------	------------------

- 1.
- 2.
- 3.
- 4.
- etc.

Total Direct Cost

#### **Indirect Cost**

Center Overhead

Depreciation

Contract Administration

Headquarters Overhead

Total Indirect Cost

Full Cost

Less Exceptions

Total Price

#### **Legal and Programmatic Basis for Exceptions from Full Cost**

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Required Signatures

Name/Title

Signature/Date

Project or HQ Program Office:

\_\_\_\_\_  
Center Chief Financial Officer or HQ Director, Financial Management Division